

MITNICK & MALZBERG, P.C.  
29 Race Street  
PO Box 429  
Frenchtown, New Jersey 08825  
(908) 996-3716  
Co-counsel to Plaintiff

SAMMART FASHION CO. LTD.

: UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

Plaintiff,  
v.

Case No. 07 CV 4035  
JUDGE BATTIS

WEAR ME APPAREL CORP. d/b/a KIDS :  
HEADQUARTERS and HEYMAN  
CORPORATION

### AFFIDAVIT OF DORA TONG

Defendant,

COUNTRY OF HONG KONG

SPECIAL ADMINISTRATIVE REGION  
OF PEOPLES REPUBLIC OF CHINA

1. I, Dora Tong, am the Executive Director of the plaintiff, and am fully familiar with the facts of this litigation. This Affidavit is submitted in opposition to defendant Wear Me Apparel's motion to dismiss plaintiff's Complaint, or in the alternative, to amend plaintiff's Complaint.

2. Plaintiff was in the business of manufacturing clothing apparel for the defendant Heyman Corporation (hereinafter "Heyman"), who was also in the garment business. There is due and owing the sum of \$257,947.63 from the defendant Heyman. I am informed by my attorney that defendant Heyman is in default in answering this Complaint.

3. There was a long standing relationship between the plaintiff and defendant Heyman. In 2006, defendant, Heyman was in serious arrears in payments to the plaintiff, and in January, 2006, plaintiff received an email from Larry Heyman, (Exhibit "A"), asking for our cooperation in continuing to ship goods to the defendant despite being in serious arrears. In that email, he advised that he had found alternate financing and would be able to cure the arrears soon.

4. On February 21, 2006, after making an inquiry regarding making a payment in an attempt to catch up, defendant, by and through Larry Heyman, advised our office of the potential sale and closing of Heyman to Kids Headquarters. I am annexing hereto as Exhibit "B" said email.

5. In that email, plaintiff was advised that Larry Heyman and John of Heyman were meeting with defendant, Kids Headquarters, concerning payment of the obligation to the plaintiff, and we were further advised that the balance of monies due to plaintiff would most certainly be paid after the closing by and between Heyman and Kids Headquarters.

6. It was further advised in that email to please keep these issues secret, including the fact that Larry Heyman would receive employment and be Executive Vice President of the defendant Kids Headquarters.

7. In March, 2006, in yet another email by and between the plaintiff and defendant Heyman, promises continued concerning payment. (Exhibit "C").

8. All along, plaintiff was told that the balance of the obligation, which is the subject of this litigation, was going to be paid upon the closing, which we now know only after a lawsuit was filed, that an Asset Purchase Agreement was entered into by and between Wear Me Apparel and Heyman. Plaintiff was advised that its debt would be paid, and/or the obligation was going to be assumed, as part of the Asset Purchase Agreement, and same was confirmed through various emails.

9. Despite many attempts to seek payment prior to litigation, all attempts to get paid fell

on deaf ears after April, 2006. Wear Me Apparel failed to produce or provide a copy of the Asset Purchase Agreement to the plaintiff or plaintiff's counsel prior to this litigation.

10. Defendant Wear Me Apparel claims that the Asset Purchase Agreement is the controlling document, and the liability should be limited by the Asset Purchase Agreement itself. First and foremost it is clear that not only did Larry Heyman know of this outstanding debt, but if any due diligence was conducted by Wear Me Apparel, it would have known about this obligation. What is most curious and surprising is that the liability between plaintiff and defendant was listed as an exhibit, (which plaintiff's obligation was in fact assumed by Wear Me Apparel and significantly has never been paid and remains outstanding),<sup>1</sup> and was to be paid, but for some reason unknown to plaintiff, and without justification, was reduced from the suit amount of \$257,947.63 to \$7,124.24. There is no plausible explanation for this reduction, and clearly any reduction from the amount due is a phantom reduction. Prior to this litigation, the amount due from Heyman was never disputed.

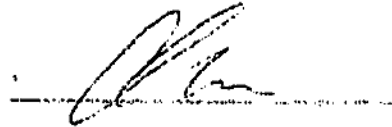
11. More importantly payment by defendant Wear Me Apparel has never been made. As such, Wear Me Apparel has assumed the obligation of the plaintiff and on this basis alone this case should not be dismissed. Defendant now files a motion claiming their liability should be limited by the Asset Purchase Agreement, and this Court should dismiss this litigation. First and foremost, as stated herein, these monies were never tendered, and secondly, discovery should be conducted to see how and why this amount was reduced to \$7,124.24 when the emails and statement of account clearly demonstrates the liability of the defendant, with no credits due. Plaintiff was not a party to that agreement. It now appears the parties may be attempting to avoid payment and defraud plaintiff of its rightful payment through the Asset Purchase Agreement. Plaintiff was

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<sup>1</sup>While the amount to be paid is incorrect and plaintiff disputes the amount assumed, there was an amount which was in fact assumed by Wear Me Apparel.

advised that it was going to be paid at the closing. I am annexing hereto as Exhibit "D" a copy of the statement of account which reflects the amount due and owing to plaintiff, and which has been the amount due and owing all along. For defendant to claim the balance was reduced to \$7,124.24 is incorrect. The emails between the plaintiff and defendant Heyman clearly demonstrate obligations in excess of \$200,000.00, and never make mention of any credits due. Plaintiff was induced to continue to provide services based on Heyman's statements that this debt would be paid at closing. Mr. Larry Heyman represented that he would be employed by the purchaser after the transaction.

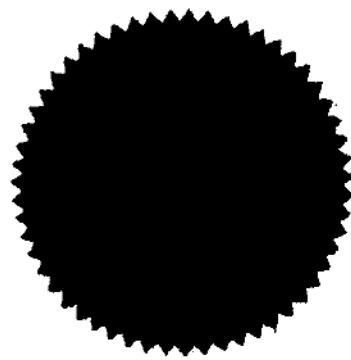
12. In sum, based on the foregoing, the Court should deny defendant's motion to dismiss or in the alternative plaintiff should be permitted to file an Amended Complaint to assert additional counts in its Complaint pertaining to successor liability, issues pertaining to the assumption of the indebtedness, and that the Asset Purchase Agreement may have been undertaken to defraud plaintiff, and that the sale is in fact a mere continuation of a business/de facto merger.



SWORN AND SUBSCRIBED TO  
before me this 20<sup>th</sup> Day of  
September, 2007



Robert Sui Yuen Lynn  
Notary Public,  
Hong Kong SAR,  
16th-19th Floor,  
Prince's Building,  
Central, Hong Kong.



on deaf ears after April, 2006. Wear Me Apparel failed to produce or provide a copy of the Asset Purchase Agreement to the plaintiff or plaintiff's counsel prior to this litigation.

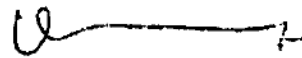
10. Defendant Wear Me Apparel claims that the Asset Purchase Agreement is the controlling document, and the liability should be limited by the Asset Purchase Agreement itself. First and foremost it is clear that not only did Larry Heyman know of this outstanding debt, but if any due diligence was conducted by Wear Me Apparel, it would have known about this obligation. What is most curious and surprising is that the liability between plaintiff and defendant was listed as an exhibit, (which plaintiff's obligation was in fact assumed by Wear Me Apparel and significantly has never been paid and remains outstanding),<sup>1</sup> and was to be paid, but for some reason unknown to plaintiff, and without justification, was reduced from the suit amount of \$257,947.63 to \$7,124.24. There is no plausible explanation for this reduction, and clearly any reduction from the amount due is a phantom reduction. Prior to this litigation, the amount due from Heyman was never disputed.

11. More importantly payment by defendant Wear Me Apparel has never been made. As such, Wear Me Apparel has assumed the obligation of the plaintiff and on this basis alone this case should not be dismissed. Defendant now files a motion claiming their liability should be limited by the Asset Purchase Agreement, and this Court should dismiss this litigation. First and foremost, as stated herein, these monies were never tendered, and secondly, discovery should be conducted to see how and why this amount was reduced to \$7,124.24 when the emails and statement of account clearly demonstrates the liability of the defendant, with no credits due. Plaintiff was not a party to that agreement. It now appears the parties may be attempting to avoid payment and defraud plaintiff of its rightful payment through the Asset Purchase Agreement. Plaintiff was

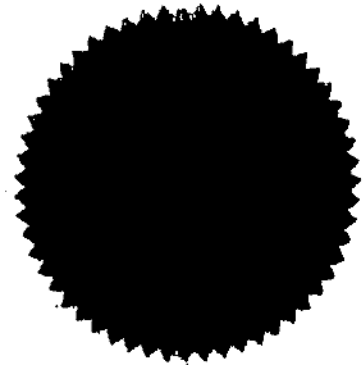
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<sup>1</sup>While the amount to be paid is incorrect and plaintiff disputes the amount assumed, there was an amount which was in fact assumed by Wear Me Apparel.

This is the Exhibit marked  
Exhibit "A" referred to in  
the Affidavit of Dora Tong  
dated 20th September 2007.



Yuen Lynn  
[Faint, illegible text]



**EXHIBIT "A"**

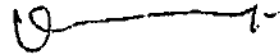


CA Settlement

Hi Sam,

> Sorry that we haven't been able to wire the \$827,000 to settle CA  
> orders.  
> We thought that this would be no problem, but unfortunately Target has  
  
> moved a large order from January into February and this has affected  
> our ability to borrow and fund the CA balance. We only learned of  
> this 10 days ago and have been fighting to move the order back to this  
  
> month. It now appears that it will stay in February.  
>  
> This means we must ask you to carry our credit a few days into  
> February, hopefully not more than a week, when we will once again be  
> able to borrow.  
> I know this may be a lot to ask on short notice, but we have already  
> wired you over \$3,000,000 in December and January and we are only  
> asking you to carry us for a couple of weeks.  
>  
> Remember at the beginning I told you that our cash shortage would  
> probably continue into the last of Jan or the middle of Feb. This is  
> still true, we are almost thru it except for the next couple of weeks,  
  
> so we have no choice or options but to ask you to come thru for us and  
  
> continue shipping.  
>  
> I have found alternate financing that will begin very soon so we won't  
  
> have this problem again, so if you are holding up anyone in the supply  
> chain, and others are waiting for payment, I can give you my good word  
> that we will clean up payments owed.  
>  
> Thanks for all of your help..... as soon as these next 2 weeks or  
  
> so passes by, we'll be out of the problem.  
>  
> best regards, and tell Dora I'm sorry to make her nervous about the  
> money !!  
>  
> Larry  
>  
>  
>  
>  
>  
>  
  
> .....  
> .....  
> .....  
> This e-mail and any attachments (the "e-mail") may contain  
> confidential information.  
> If you are not the intended recipient, please notify the sender  
> immediately by return e-mail, delete this e-mail and destroy any  
> copies. Any dissemination or use of this information by a person other  
  
> than the intended recipient is unauthorized and may be illegal. The  
> internet can not guarantee the integrity of this message. SAMMART  
> FASHION CO. LTD (and its subsidiaries) shall  
> (will)  
> not  
> therefore be liable for the message if modified.  
>

This is the Exhibit marked  
Exhibit "B" referred to in the  
Affidavit of Dora Tong dated  
20th September 2007.

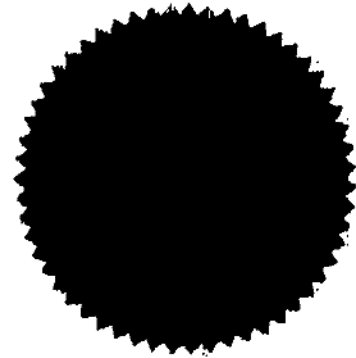


Robert Sai Yuen, Lyon  
Manager, holding

of the

of the

of the



**EXHIBIT "B"**



Malzberg- MITNICK, MALZBERG, P.C.

Dora (dora@lapetitpois.com)  
Thursday, March 29, 2007 8:28 AM  
Michel Malzberg- MITNICK & MALZBERG, P.C.  
FW: Re: OEM-145587 Late Payment

Subject:

FYI

-----Original Message-----

From: "Larry Heyman" <lheyman@heymancorp.com>  
To: <sam.tong@sammart.com.hk>  
Cc: "John Kuhn" <John@heymancorp.com>  
Date: Tue, 21 Feb 2006 07:59:59 -0600  
Subject: Re: OEM-145587 Late Payment

Sam,

I believe I will reach the closing of the sale of HC sometime next week....the schedule is 95% for sure.

The sale will be to Kids Headquarters, and at this moment, I can make no commitments w/o their agreement.

Their controller is with John and I today and we will discuss the sammart payments with them, and advise you how and when the balance will be paid.

This will almost surely be done by them after the closing occurs, but we will advise you of when to expect this to happen.

Your request for interest is certainly a fair one, but it will not be up to us.

The Heyman division of KH will be mostly the sales, design, prod dev, and a few other functions only, by around 5/31, after a transition, and I will be executive vp of the div, and Carolyn, Ann, Janet, and those teams will still be in place.

It is probable that the ongoing division will move to a new location by 5/31.

I will not make an announcement to all at HC until early next week, so please do not communicate with HC employees yet.

At some point you and I can talk on the phone or we'll visit in person, but until then, my great thanks for your financial support during the past few months, and for the tremendous partnership over the years.

Lastly, the fall and holiday Target hanging layette have been taken over thru the KH operations, as the margins were not acceptable for them and were too impactful to the ongoing HC div's last half of 2006., so your team should discontinue work on that.

Best regards to you, Dora, and Mac,

Larry

>>> "Sam Tong" <sam.tong@sammart.com.hk> 02/21/06 4:46 AM >>>  
Hi Larry,

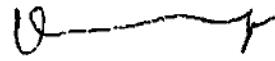
Re: Late Payment

As you understand that I have used my bank facility to pay the vendors for the shipments made to Heyman in December/January. I am paying interest to the bank which I will issue the debit note to Heyman for reimbursement.  
Please kindly advise Michelle of this. Thanks.

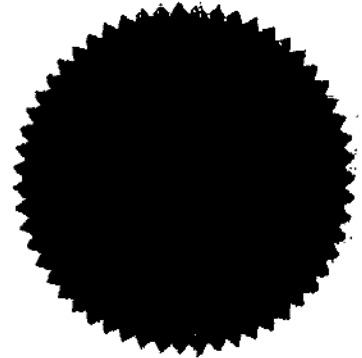
Best regards,

B

This is the Exhibit marked  
Exhibit "C" referred to in  
the Affidavit of Dora Tong  
dated 20th September 2007.



Yuen Yuen  
Secretary, Public  
Company No. 123,  
123 Main Street,  
Hong Kong.



**EXHIBIT "C"**

MITNICK & MALZBERG, P.C.  
Dora [dora@lepetitpois.com]  
Thursday, March 29, 2007 5:20 AM  
Mitchell Malzberg- MITNICK & MALZBERG, P.C.  
FW: OA Statement for Heyman as at Feb 3, 06

Subject:

FYI

-----Original Message-----

From: Dora Tong  
Sent: Thursday, March 29, 2007 5:16 PM  
To: Dora  
Subject: FW: OA Statement for Heyman as at Feb 3, 06

-----Original Message-----

From: Michelle Lopez (mailto:Michelles@heymancorp.com)  
Sent: Thursday, March 09, 2006 2:33 AM  
To: Venus Yip  
Cc: Amy Chim; Dora Tong; Sam Tong  
Subject: RE: OA Statement for Heyman as at Feb 3, 06

Dear Venus,

I am working with John and Larry on when this payment is to be made. I should have an answer for you shortly. Again, I apologize for the delay.

Best Regards,

Michelle Lopez  
Manager of Corporate Accounting  
Heyman Corporation  
375 North Fairway Drive  
Vernon Hills, IL 60061  
Email: michelles@heymancorp.com  
Phone: (847) 573-6437  
Fax: (847) 247-8900

>>> "Venus Yip" <venus.yip@sammart.com.hk> 3/7/2006 8:28:25 PM >>>  
Dear Michells,

Any good news to us? Please let us know when can we receive the outstanding balance USD220,506.37?

Thanks and best regards,  
Venus Yip

Sammart Fashion Co., Ltd.  
Tel : 852-2418-1881  
Fax : 852-2418-1000

-----Original Message-----

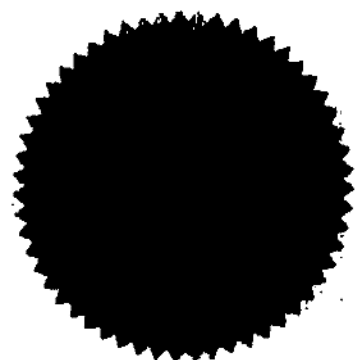
From: Venus Yip (mailto:venus.yip@sammart.com.hk)  
Sent: Friday, March 03, 2006 11:03 AM  
To: Michelle Lopez  
Cc: amy.chim@sammart.com.hk; dora.tong@sammart.com.hk; sam.tong@sammart.com.hk  
Subject: RE: OA Statement for Heyman as at Feb 3, 06

C

This is the Exhibit marked  
Exhibit "D" referred to in  
the Affidavit of Dora Tong  
dated 20th September 2007.



W. Sun Guo Yuen Tong  
Director, Pacific  
Coast Bank  
San Francisco



**EXHIBIT "D"**

Item No.	Type	SM	WMA	Variance
DN200410188	CR		(48.00)	48.00
DN200410189	CR		(58.20)	58.20
DN200410190	IN	300.00	(300.00)	600.00
DN200410191	CR	(288.70)		(288.70)
DN200410192	CR	(1,453.84)		(1,453.84)
DN200410193	DB		603.86	(603.86)
DN200410194	DB	13,882.60		13,882.60
DN200410195	DB		2,040.00	(2,040.00)
DN200412207	DB	120.70		120.70
DN200412208	DB	24.97		24.97
DN200412209	DB		37.25	(37.25)
DN200412210	DB	113.77		113.77
DN200412211	DB	181.35		181.35
DN200412212	DB	37.25		37.25
DN200412213	DB	603.86		603.86
DN200412214	DB	281.00		281.00
DN200412215	DB	213.82		213.82
DN200412216	DB		281.00	(281.00)
DN200412217	DB	301.00		301.00
DN200412218	DB	382.40		382.40
DN200412219	DB	1,041.00		1,041.00
DN200412220	DB	888.00		888.00
DN200412221	DB	88.25		88.25
DN200412222	DB	148.60		148.60
DN200412223	DB	3,890.00		3,890.00
DN200412224	DB	68.37		68.37
DN200412225	DN	8,394.43		8,394.43
DN200412226	DB	64.35		64.35
DN200412227	DB	7.95		7.95
DN200412228	DB	4.88		4.88
DN200412229	DB	34.80		34.80
DN200412230	DB	47.19		47.19
DN200412231	DB	46.30		46.30
DN200412232	DB	12.00		12.00
DN200412233	DB	58.88		58.88
DN200412234	DB	48.00		48.00
DN200412235	DB	80.00		80.00
DN200412236	DB	488.18		488.18
DN200412237	DB	157.60		157.60
DN200412238	DN	3,814.41		3,814.41
DN200412239	DB	85.00		85.00
DN200412240	DN	6,311.87		6,311.87
DN200412241	DB	489.67		489.67
DN200412242	DB	84.50		84.50
DN200412243	DN	1,785.70		1,785.70
DN200412244	DB	88.38		88.38
DN200412245	DN	1,841.37		1,841.37
DN200412246	DB	89.14		89.14
DN200412247	DN	1,885.84		1,885.84
DN200412248	DB	80.24		80.24
DN200412249	DN	1,689.08		1,689.08
DN200412250	DB	100.81		100.81
DN200412251	DN	1,883.11		1,883.11
DN200412252	DB		181.35	(181.35)
DN200412253	DB		59.28	(59.28)
Greyson	(blank)		13,882.60	(13,882.60)
Matching up w/starts	(blank)		(148.65)	148.65
SM-SI-06010031	IN	77,896.02		77,896.02
SM-SI-06010032	IN	(72,848.49)		(72,848.49)
SM-SI-06010033	IN	84,098.00		84,098.00
SM-SI-06010034	IN	43,837.20		43,837.20
SM-SI-06010035	IN	42,086.40		42,086.40
SM-SI-06010036	IN	7,850.00		7,850.00
SM-SI-06010037	IN	8,984.00		8,984.00
SM-SI-06010038	IN	28,623.24		28,623.24
SN200412207	(blank)		120.70	(120.70)
Grand Total		267,180.89	16,357.26	280,823.43

D

[illegible]



~~SECRET~~ CO LTR  
1980

CO LTD  
ALYNS

ID	Type	RAI	WMAA	Variance
DN20081001	DB	85.30	85.30	0.00
DN20081002	DB	87.88	87.88	0.00
DN20081003	DB	134.83	134.83	0.00
DN20081004	DB	8.88	8.88	0.00
DN20081005	DB	638.88	638.88	0.00
DN20081006	DB	715.37	715.37	0.00
DN20081007	DB	8,348.00	8,348.00	0.00
DN20081008	DB	2,707.30	2,707.30	0.00
DN20081009	DB	170.78	170.78	0.00
DN20081010	DB	288.78	288.78	0.00
DN20081011	DB	208.04	208.04	0.00
DN20081012	DB	208.32	208.32	0.00
DN20081013	DB	814.18	814.18	0.00
DN20081014	DB	431.70	431.70	0.00
DN20081015	DB	43.88	43.88	0.00
DN20081016	DB	101.38	101.38	0.00
DN20081017	DB	44.48	44.48	0.00
DN20081018	DB	88.04	88.04	0.00
DN20081019	DB	11.88	11.88	0.00
DN20081020	DB	43.18	43.18	0.00
DN20081021	DB	8.80	8.80	0.00
DN20081022	DB	18.80	18.80	0.00
DN20081023	DB	171.30	171.30	0.00
DN20081024	DB	84.88	84.88	0.00
DN20081025	DB	102.40	102.40	0.00
DN20081026	DB	88.80	88.80	0.00
DN20081027	DB	188.78	188.78	0.00
DN20081028	DB	410.08	410.08	0.00
DN20081029	DB	718.40	718.40	0.00
DN20081030	DB	680.38	680.38	0.00
DN20081031	DB	873.40	873.40	0.00
DN20081032	DB	103.72	103.72	0.00
DN20081033	DB	481.70	481.70	0.00
DN20081034	DB	41.88	41.88	0.00
DN20081035	DB	880.48	880.48	0.00
DN20081036	DB	488.78	488.78	0.00
DN20081037	DB	48.30	48.30	0.00
DN20081038	DB	83.18	83.18	0.00
DN20081039	DB	88.00	88.00	0.00
DN20081040	DB	643.30	643.30	0.00
DN20081041	DB	80.00	80.00	0.00
DN20081042	DB	603.88	603.88	0.00
DN20081043	DB	218.80	218.80	0.00
DN20081044	DB	704.88	704.88	0.00
DN20081045	DB	3.80	3.80	0.00
DN20081046	DB	208.38	208.38	0.00
DN20081047	DB	612.38	612.38	0.00
DN20081048	DB	247.38	247.38	0.00
DN20081049	DB	812.80	812.80	0.00
DN20081050	DB	87.88	87.88	0.00
DN20081051	DB	288.30	288.30	0.00
DN20081052	DB	648.38	648.38	0.00
DN20081053	DB	881.38	881.38	0.00
DN20081054	DB	338.10	338.10	0.00
DN20081055	DB	288.82	288.82	0.00
DN20081056	DB	88.70	88.70	0.00
DN20081057	DB	158.38	158.38	0.00
DN20081058	DB	388.84	388.84	0.00
DN20081059	DB	81.80	81.80	0.00
DN20081060	DB	44.84	44.84	0.00
DN20081061	DB	148.40	148.40	0.00
DN20081062	DB	34.80	34.80	0.00
DN20081063	DB	87.80	87.80	0.00
DN20081064	DB	43.88	43.88	0.00
DN20081065	DB	16.80	16.80	0.00
DN20081066	DB	83.40	83.40	0.00
DN20081067	DB	80.88	80.88	0.00
DN20081068	DB	80.80	80.80	0.00
DN20081069	DB	374.80	374.80	0.00
DN20081070	DB	1,882.88	1,882.88	0.00
DN20081071	DB	3,848.00	3,848.00	0.00
DN20081072	DB	188.80	188.80	0.00
DN20081073	DB	388.08	388.08	0.00
DN20081074	DB	45.42	45.42	0.00
DN20081075	DB	43.80	43.80	0.00
DN20081076	DB	84.88	84.88	0.00
DN20081077	DB	48.88	48.88	0.00
DN20081078	DB	276.30	276.30	0.00

CO LTD  
AVRIS

Item	Type	SEA	WMA	Variance
11051	DB	382.80	382.80	0.00
11052	DB	88.40	88.40	0.00
11053	DB	382.80	382.80	0.00
11054	DB	148.80	148.80	0.00
11055	DB	147.48	147.48	0.00
11056	DB	648.48	648.48	0.00
11057	DB	147.34	147.34	0.00
11058	DB	32.30	32.30	0.00
11059	DB	34.68	34.68	0.00
11060	DB	182.43	182.43	0.00
11061	DB	234.43	234.43	0.00
11062	DB	64.60	64.60	0.00
11063	DB	84.60	84.60	0.00
11064	DB	483.10	483.10	0.00
11065	DB	387.40	387.40	0.00
11066	DB	83.18	83.18	0.00
11067	DB	124.30	124.30	0.00
11068	DB	337.48	337.48	0.00
11069	DB	128.60	128.60	0.00
11070	DB	88.30	88.30	0.00
11071	DB	883.68	883.68	0.00
11072	DB	20.00	20.00	0.00
11073	DB	312.38	312.38	0.00
11074	DB	180.38	180.38	0.00
11075	DB	318.18	318.18	0.00
11076	DB	68.30	68.30	0.00
11077	DB	310.48	310.48	0.00
11078	DB	87.63	87.63	0.00
11079	DB	281.00		281.00
11080	DB	136.68	136.68	0.00
11081	DB	48.70	48.70	0.00
11082	DB	82.413.68	82.413.68	0.00
11083	DB	18.130.68	18.130.68	0.00
11084	DB	88.33	88.33	0.00
11085	DB	18.91	18.91	0.00
11086	DB	318.63		318.63
11087	DB	281.00		281.00
11088	DB	301.00		301.00
11089	DB	382.40		382.40
11090	DB	1,041.00		1,041.00
11091	DB	68.60		68.60
11092	DB	84.60	84.60	0.00
11093	DB	72.60	72.60	0.00
11094	DB	85.48	85.48	0.00
11095	DB	28.18	28.18	0.00
11096	DB	228.78	228.78	0.00
11097	DB	48.60	48.60	0.00
11098	DB	418.08	418.08	0.00
11099	DB	185.30	185.30	0.00
11100	DB	78.00	78.00	0.00
11101	DB	282.10	282.10	0.00
11102	DB	65.40	65.40	0.00
11103	DB	117.32	117.32	0.00
11104	DB	471.34	471.34	0.00
11105	DB	138.68	138.68	0.00
11106	DB	182.47	182.47	0.00
11107	DB	104.30	104.30	0.00
11108	DB	65.40	65.40	0.00
11109	DB	278.32	278.32	0.00
11110	DB	143.88	143.88	0.00
11111	DB	108.63	108.63	0.00
11112	DB	142.77	142.77	0.00
11113	DB	67.78	67.78	0.00
11114	DB	68.34	68.34	0.00
11115	DB	184.68	184.68	0.00
11116	DB	88.40	88.40	0.00
11117	DB	248.48	248.48	0.00
11118	DB	112.32	112.32	0.00
11119	DB	28.81	28.81	0.00
11120	DB	72.60	72.60	0.00
11121	DB	650.31	650.31	0.00
11122	DB	480.00	480.00	0.00
11123	DB	185.60	185.60	0.00
11124	DB	87.30	87.30	0.00
11125	DB	86.62	86.62	0.00
11126	DB	787.64	787.64	0.00
11127	DB	180.78	180.78	0.00
11128	DB	177.48	177.48	0.00
11129	DB	288.14	288.14	0.00
11130	DB	148.01	148.01	0.00
11131	DB	462.77	462.77	0.00
11132	DB	448.68	448.68	0.00
11133	DB	234.48	234.48	0.00
11134	DB	488.60	488.60	0.00
11135	DB	77.00		77.00

**IGN CO LTD**  
**VALVES**

Lot No.	Type	SEA	WRAA	Variance
0001042	DR	612.40	612.40	0.00
0001043	DR	610.88	610.88	0.00
0001044	DR	231.00	231.00	0.00
0001045	DR	31.48	31.48	0.00
0001046	DR	370.58	370.58	0.00
0001047	DR	58.18	58.18	0.00
0001048	DR	4,031.00	4,031.00	0.00
0001049	DR	2,468.83	2,468.83	0.00
0001050	DR	39.18	39.18	0.00
0001051	DR	68.88	68.88	0.00
0001052	DR	10.37	10.37	0.00
0001053	DR	378.06	378.06	0.00
0001054	DR	648.38	648.38	0.00
0001055	DR	144.82	144.82	0.00
0001056	DR	188.38	188.38	0.00
0001057	DR	584.10	584.10	0.00
0001058	DR	288.50	288.50	0.00
0001059	DR	588.01	588.01	0.00
0001060	DR	300.78	300.78	0.00
0001061	DR	388.48	388.48	0.00
0001062	DR	438.00	438.00	0.00
0001063	DR	247.87	247.87	0.00
0001064	DR	188.30	188.30	0.00
0001065	DR	10.37	10.37	0.00
0001066	DR	364.88	364.88	0.00
0001067	DR	333.30	333.30	0.00
0001068	DR	778.81	778.81	0.00
0001069	DR	610.30	610.30	0.00
0001070	DR	148.40	148.40	0.00
0001071	DR	3,880.00	3,880.00	0.00
0001072	DR	68.37	68.37	0.00
0001073	DR	6,384.43	6,384.43	0.00
0001074	DR	64.33	64.33	0.00
0001075	DR	7.88	7.88	0.00
0001076	DR	4.88	4.88	0.00
0001077	DR	34.80	34.80	0.00
0001078	DR	47.10	47.10	0.00
0001079	DR	40.30	40.30	0.00
0001080	DR	13.00	13.00	0.00
0001081	DR	88.88	88.88	0.00
0001082	DR	48.00	48.00	0.00
0001083	DR	80.00	80.00	0.00
0001084	DR	488.18	488.18	0.00
0001085	DR	187.80	187.80	0.00
0001086	DR	3,814.41	3,814.41	0.00
0001087	DR	68.00	68.00	0.00
0001088	DR	6,311.87	6,311.87	0.00
0001089	DR	488.87	488.87	0.00
0001090	DR	94.80	94.80	0.00
0001091	DR	1,788.70	1,788.70	0.00
0001092	DR	88.38	88.38	0.00
0001093	DR	1,841.37	1,841.37	0.00
0001094	DR	88.14	88.14	0.00
0001095	DR	1,888.84	1,888.84	0.00
0001096	DR	80.36	80.36	0.00
0001097	DR	1,888.81	1,888.81	0.00
0001098	DR	100.81	100.81	0.00
0001099	DR	1,888.11	1,888.11	0.00
0001100	DR	181.38	181.38	0.00
0001101	DR	88.38	88.38	0.00
0001102	DR	13,888.88	13,888.88	0.00
0001103	DR	148.88	148.88	0.00
0001104	DR	77,888.02	77,888.02	0.00
0001105	DR	88,088.00	88,088.00	0.00
0001106	DR	43,887.30	43,887.30	0.00
0001107	DR	43,088.40	43,088.40	0.00
0001108	DR	7,880.00	7,880.00	0.00
0001109	DR	6,884.00	6,884.00	0.00
0001110	DR	28,883.34	28,883.34	0.00
0001111	DR	180.70	180.70	0.00
0001112	DR	3,124.50	3,124.50	0.00
0001113	DR	28,883.43	28,883.43	0.00